

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 10305/2026
CNR: RJHC020533452026 | URN: CW / 22909U / 2026

Umesh Agarwal S/o Late Sh. Sohanlal Agarwal
-----Petitioner
Versus
State Of Rajasthan & ors.
-----Respondents

For Petitioner(s)	:	Mr. R.A. Katta with Mr. M.K. Dhakad and Mr. R.K. Paliwal
For Respondent(s)	:	Ms. Shikha Sharma, AAAG

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BHUWAN GOYAL

Order

30/07/2026

1. Learned counsel for the petitioner submits that the land is an agricultural land and Urban Development (UD) tax would not be payable.
2. We find that the Appellate Authority has held that the land was misused for housing purpose alone, no cultivation was being done and the land can't be said to be of the agricultural nature. UD tax was imposed and the demand is from 2007-08 till 2026-27 which has been assessed along with penalty of sum of Rs. 7,94,462/- as per the demand letter dated 25.06.2026.
3. This Court vide order dated 14.07.2026 had taken note of the Amnesty Scheme and had allowed the petitioner to deposit the demand under the Amnesty Scheme and extended the date of Amnesty up to next date that is till today. However, the petitioner has not deposited any amount.

4. Today, learned counsel for the petitioner submits that he is ready to deposit the entire amount of Rs.7,94,462/-. He may do so and place before us the receipt thereto before the next date.

5. List the matter again on 11.08.2026.

(BHUWAN GOYAL),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

4/Gaurav/RIYA